

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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No. 406

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 29/2018 – State Tax

Date: 6th July, 2018

NOTIFICATION

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government hereby makes the following rules further to amend the Sikkim Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Sikkim Goods and Services Tax (Seventh Amendment) Rules, 2018.
- (2) They shall be deemed to have come into force with effect from the 12th day of June, 2018.
2. In the Sikkim Goods and Services Tax Rules, 2017, -
 - (i) in rule 125, for the words "Directorate General of Safeguards", the words "Directorate General of Anti-profiteering" shall be substituted;
 - (ii) in rule 129, for the words "Director General of Safeguards", wherever they occur, the words "Director General of Anti-profiteering" shall be substituted;
 - (iii) in rule 130, in sub-rule (2), for the words "Director General of Safeguards", at both places where they occur, the words "Director General of Anti-profiteering" shall be substituted;
 - (iv) in rule 131, for the words "Director General of Safeguards", the words "Director General of Anti-profiteering" shall be substituted;
 - (v) in rule 132, in sub-rule (1), for the words "Director General of Safeguards", the words "Director General of Anti-profiteering" shall be substituted;
 - (vi) in rule 133, for the words "Director General of Safeguards", wherever they occur, the words "Director General of Anti-profiteering" shall be substituted.

**Dipa Basnet
Secretary**

**Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
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